

CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/14/09

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ROZIER, HARRINGTON & MCKAY

CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, CPA
MARK S. MCKAY, CPA
LEE W. WILLIS, CPA
STEVEN E. KIMBALL, CPA
RHONDA RACHAL, CPA

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71315-2178
TELEPHONE (318) 442-1608
TELECOPIER (318) 487-2027

M. DALE HARRINGTON, CPA
RETIRED - 2005

October 22, 2008

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying statement of financial position of the Cenla Area Agency on Aging as of June 30, 2008, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with Government Auditing Standards, we have also issued a report dated October 22, 2008, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

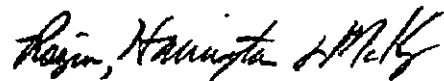
Cenla Area Agency on Aging

October 22, 2008

Page 2

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The departmentalized statement of activities and the statements of activities for various programs listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Cenla Area Agency on Aging. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2008

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 666,417
Receivables	25,631
Other Assets	<u>3,032</u>
Total Current Assets	695,080

Property and Equipment, net	<u>153,335</u>
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Total Assets	<u><u>\$ 848,415</u></u>
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LIABILITIES & NET ASSETS

Current Assets

Accounts and Other Payables	\$ 224,697
Current Portion of Long Term Debt	<u>9,820</u>
Total Current Liabilities	234,517

Long Term Liabilities

Notes Payable	67,273
Compensated Absences Payable	<u>13,087</u>
Total Liabilities	<u>314,877</u>

Net Assets

Unrestricted	252,552
Temporarily Restricted	<u>280,986</u>
Total Net Assets	<u>533,538</u>

Total Liabilities and Net Assets	<u><u>\$ 848,415</u></u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,640,345	\$ 2,640,345
Grants - Alexandria Sharp	-	8,063	8,063
Interest Income	16,423	-	16,423
Miscellaneous	11,876	-	11,876
Net Assets Released From Restrictions	<u>2,616,690</u>	<u>(2,616,690)</u>	<u>-</u>
Total	<u>2,644,989</u>	<u>31,718</u>	<u>2,676,707</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	107,837	-	107,837
Title III C Area Agency Administration	166,955	-	166,955
Louisiana Medication Assistance	135,498	-	135,498
Title III B Services	438,160	-	438,160
Title C-1 Congregate Meals	429,041	-	429,041
Title C-2 Home Delivered Meals	973,807	-	973,807
Senior Center	117,473	-	117,473
Title III D Disease Prevention and			
Health Promotion	26,803	-	26,803
Title III E Caregiver Support	200,636	-	200,636
Audits	29,948	-	29,948
Supplemental Senior Center	<u>2,957</u>	<u>-</u>	<u>2,957</u>
Total G.O.E.A.	<u>2,629,115</u>	<u>-</u>	<u>2,629,115</u>
Senior Health and Referral Program	<u>8,063</u>	<u>-</u>	<u>8,063</u>
Total Program Expenses	<u>2,637,178</u>	<u>-</u>	<u>2,637,178</u>
Support Services			
General and Administrative	<u>19,962</u>	<u>-</u>	<u>19,962</u>
Total Expenses	<u>2,657,140</u>	<u>-</u>	<u>2,657,140</u>
Change in Net Assets	(12,151)	31,718	19,567
Net Assets - Beginning	<u>264,703</u>	<u>249,268</u>	<u>513,971</u>
Net Assets - Ending	<u>\$ 252,552</u>	<u>\$ 280,986</u>	<u>\$ 533,538</u>

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2008

Operating Activities

Change in Net Assets	\$ 19,567
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities	
Depreciation	9,339
(Increase) Decrease in Accounts Receivable	55,817
(Increase) Decrease in Other Assetss	(161)
Increase (Decrease) in Accounts Payable	(6,562)
Net Cash Provided by Operating Activities	<u>78,000</u>

Investing Activities

Purchases of Equipment	<u>-</u>
Net Cash Provided by Investing Activities	<u>-</u>

Financing Activities

Repayment of Notes Payable	(6,573)
Change in Compensated Absences	(5,821)
Net Cash Provided by Financing Activities	<u>(12,394)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	65,606
Cash and Cash Equivalents - Beginning	<u>600,811</u>
Cash and Cash Equivalents - Ending	<u>\$ 666,417</u>

Supplemental Data:

For the year ended June 30, 2008, \$7,200 was paid for interest and no payments were made for income taxes. Furthermore, there were no noncash investing or financing activities.

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2008

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2008

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2008 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Interest bearing demand deposits	666,117	705,401
Total Cash	\$ 666,417	\$ 705,401

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$605,401. However, the uninsured deposits are secured by pledged securities with a market value of \$792,647 at June 30, 2008. Louisiana imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2008

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2008 are summarized as follows:

Receivables from sub-recipient organizations	\$ 20,693
City of Alexandria	4,706
Other	232
<hr/>	
Receivables	\$ 25,631

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2008 is presented as follows:

Office furniture and equipment	\$ 34,159
Office building	169,985
<hr/>	
Total	204,144
Accumulated Depreciation	(50,809)
<hr/>	
Property and Equipment, net	\$ 153,335

For the year ended June 30, 2008, depreciation expense totaled \$9,339.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's net assets are restricted for particular activities. These restrictions are described as follows:

Funds provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs.	\$ 267,231
Funds available through a grant administered by the Cajun Area Agency on Aging to provide aging and disability resources	1,506

GENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2008

Funds provided by various individuals to assist with disaster relief for elderly storm victims.	12,249
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Temporarily Restricted Net Assets	\$ 280,986
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NOTE 7 – NOTES PAYABLE

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due October 5, 2014. Interest accrues at an annual rate of 8.9%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

<u>Fiscal Year Ending June 30th:</u>	
2009	\$ 9,820
2010	10,667
2011	11,587
2012	12,586
2013	13,672
Thereafter	18,761
<hr/>	
Total	77,093
Current Portion	9,820
<hr/>	
Long Term Portion	\$ 67,273

For the year ended June 30, 2008, interest expense totaled approximately, \$7,200.

NOTE 8 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$6,069.

ROZIER, HARRINGTON & MCKAY

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1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, CPA
MARK S. MCKAY, CPA
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STEVEN E. KIMBALL, CPA
RHONDA RACHAL, CPA

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71315-2178
TELEPHONE (318) 442-1608
TELECOPIER (318) 487-2027

M. DALE HARRINGTON, CPA
RETIRED - 2005

October 22, 2008

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements Cenla Area Agency on Aging, as of and for the year ended June 30 2008, and have issued our report thereon dated October 22, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cenla Area Agency on Aging's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal, course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Agency's financial statements that is more than inconsequential will not be prevented or detected by the Agency's internal control.

-Members-

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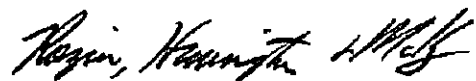
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Agency's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

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RHONDA RAGHAL, CPA

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71315-2178
TELEPHONE (318) 442-1608
TELECOPIER (318) 487-2027

M. DALE HARRINGTON, CPA
RETIRED - 2005

October 22, 2008

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of Cenla Area Agency on Aging with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on Cenla Area Agency on Aging's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance with those requirements.

-Members-

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In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

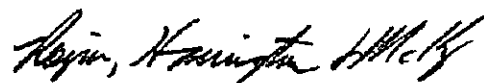
The management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of Cenla Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost For the year ended June 30, 2008

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2008 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2008 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):
CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA No. 93.045, Title III, Part C - Nutrition Services

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the OMB Circular A-133.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 2008

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Cost For the year ended June 30, 2008

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2008

	Title III B				Louisiana		Title III C		Title III B		Title III C		Senior		Title		Supplemental	
	Ombudsman	Area Agency Admin.	Medication Assistance	Services	C-1	C-2	Center	N.S.I.P.	III D	III E	Audits	Center	Senior	Total	G.O.E.A.			
Support, Revenues and Transfers																		
Governor's Office of Elderly Affairs	\$ 99,803	\$ 166,955	\$ 123,045	\$ 438,160	\$ 341,734	\$ 814,716	\$ 117,473	\$ 278,115	\$ 26,803	\$ 200,636	\$ 9,885	\$ 2,957	\$ 2,620,282					
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	20,063	-	20,063		
Total Support, Revenues and Transfers	99,803	166,955	123,045	438,160	341,734	814,716	117,473	278,115	26,803	200,636	29,948	2,957	2,640,345					
Expenses																		
Salaries	68,178	92,074	89,011	15,949	-	-	-	-	-	-	-	-	-	-	-	265,212		
Fringe benefits	19,639	27,133	14,649	4,722	-	-	-	-	-	-	-	-	-	-	-	66,143		
Travel	10,018	3,623	1,398	-	-	-	-	-	-	-	-	-	-	-	-	15,039		
Operating services	8,940	41,886	28,486	4,068	-	-	-	-	-	-	29,663	-	-	-	-	113,043		
Operating supplies	1,062	2,239	1,954	261	-	-	-	-	-	-	285	-	-	-	-	5,801		
Grants to sub-recipients:																		
Avoyelles Council on Aging	-	-	-	67,513	-	71,017	-	-	4,364	33,060	-	-	-	-	-	175,954		
Catahoula Council on Aging	-	-	-	32,025	9,317	32,478	-	-	2,337	15,167	-	-	-	-	-	91,324		
Concordia Council on Aging	-	-	-	40,422	7,160	19,939	-	-	2,887	22,768	-	-	-	-	-	93,176		
Grant Council on Aging	-	-	-	35,848	4,700	31,064	-	-	2,477	18,539	-	-	-	-	-	92,628		
Legal Services on Central Louisiana	-	-	-	21,183	-	-	-	-	-	-	-	-	-	-	-	21,183		
Lasalle Council on Aging	-	-	-	35,740	5,652	11,038	-	-	2,285	17,114	-	-	-	-	-	71,829		
Rapides Council on Aging	-	-	-	130,642	-	14,670	-	-	9,277	70,130	-	-	-	-	-	224,719		
Rapides Senior Center	-	-	-	-	-	-	117,473	-	-	-	-	2,957	-	-	-	120,430		
Winn Council on Aging	-	-	-	49,787	21,348	19,770	-	-	3,176	23,858	-	-	-	-	-	117,939		
Bateman - Caterer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Raw Food	-	-	-	-	158,322	288,498	-	-	-	-	-	-	-	-	-	446,820		
Non Edibles	-	-	-	-	222,542	485,333	-	-	-	-	-	-	-	-	-	707,875		
Total expenses	107,837	166,955	135,498	438,160	429,041	973,807	117,473	-	26,803	200,636	29,948	2,957	2,629,115					
Transfers In (Out)	8,034	-	12,433	-	87,307	159,091	-	(246,398)	-	-	-	-	-	-	-	20,487		
Change in Net Assets	-	-	-	-	-	-	-	31,717	-	-	-	-	-	-	-	31,717		
Beginning net assets (deficit)	-	-	-	-	-	-	-	235,513	-	-	-	-	-	-	-	235,513		
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,230		

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 99,803</u>	<u>\$ 99,803</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	63,814	68,178	(4,364)
Fringe benefits	14,234	19,639	(5,405)
Travel	10,000	10,018	(18)
Operating services	8,982	8,940	42
Operating supplies	1,436	1,062	374
Other	<u>1,397</u>	<u>-</u>	<u>1,397</u>
Total expenses	<u>99,863</u>	<u>107,837</u>	<u>(7,974)</u>
Transfers	<u>60</u>	<u>8,034</u>	<u>7,974</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIC Area Agency Administration

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 166,955</u>	<u>\$ 166,955</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	96,932	92,074	4,858
Fringe benefits	21,621	27,133	(5,512)
Travel	4,866	3,623	1,243
Operating services	36,069	41,886	(5,817)
Operating supplies	2,405	2,239	166
Other	<u>5,338</u>	<u>-</u>	<u>5,338</u>
Total expenses	<u>167,231</u>	<u>166,955</u>	<u>276</u>
Transfers	<u>276</u>	<u>-</u>	<u>(276)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 123,045</u>	<u>\$ 123,045</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	78,621	89,011	(10,390)
Fringe benefits	17,537	14,649	2,888
Travel	1,688	1,398	290
Operating services	21,125	28,486	(7,361)
Operating supplies	3,192	1,954	1,238
Other	<u>3,558</u>	<u>-</u>	<u>3,558</u>
Total expenses	<u>125,721</u>	<u>135,498</u>	<u>(9,777)</u>
Transfers	<u>2,676</u>	<u>12,453</u>	<u>9,777</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 438,160</u>	<u>\$ 438,160</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	17,799	15,949	1,850
Fringe benefits	3,970	4,722	(752)
Travel	413	-	413
Operating services	2,227	4,068	(1,841)
Operating supplies	361	261	100
Other	351	-	351
Grants to sub-recipients:			
Avoyelles Council on Aging	67,513	67,513	-
Catahoula Council on Aging	32,025	32,025	-
Concordia Council on Aging	40,422	40,422	-
Grant Council on Aging	35,848	35,848	-
Legal Service of Cenla	21,183	21,183	-
Lasalle Council on Aging	35,740	35,740	-
Rapides Council on Aging	130,642	130,642	-
Winn Council on Aging	<u>49,787</u>	<u>49,787</u>	<u>-</u>
Total expenses	<u>438,281</u>	<u>438,160</u>	<u>121</u>
Transfers	<u>874</u>	<u>-</u>	<u>(874)</u>
Change in Net Assets	<u>\$ 753</u>	<u>\$ -</u>	<u>\$ (753)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 341,734	\$ 341,734	\$ -
Miscellaneous - Rapides Senior Center	-	-	-
Total Revenue	<u>341,734</u>	<u>341,734</u>	<u>-</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	9,317	9,317	-
Concordia Council on Aging	7,160	7,160	-
Grant Council on Aging	4,700	4,700	-
Lasalle Council on Aging	5,652	5,652	-
Winn Council on Aging	21,348	21,348	-
Baleman	<u>293,557</u>	<u>380,864</u>	<u>(87,307)</u>
Total expenses	<u>341,734</u>	<u>429,041</u>	<u>(87,307)</u>
Transfers	<u>-</u>	<u>87,307</u>	<u>(87,307)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 814,716	\$ 814,716	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	71,017	71,017	-
Catahoula Council on Aging	32,478	32,478	-
Concordia Council on Aging	19,939	19,939	-
Grant Council on Aging	31,064	31,064	-
Lasalle Council on Aging	11,038	11,038	-
Rapides Council on Aging	14,670	14,670	-
Winn Council on Aging	19,770	19,770	-
Bateman	614,740	773,831	(159,091)
 Total expenses	<u>814,716</u>	<u>973,807</u>	<u>(159,091)</u>
Transfers	<u>-</u>	<u>159,091</u>	<u>(159,091)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Senior Center

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 114,644</u>	<u>\$ 117,473</u>	<u>\$ 2,829</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	114,644	117,473	(2,829)
Winn Council on Aging	-	-	-
	<u>114,644</u>	<u>117,473</u>	<u>(2,829)</u>
Total expenses	<u>114,644</u>	<u>117,473</u>	<u>(2,829)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 297,417</u>	<u>\$ 278,115</u>	<u>\$ (19,302)</u>
<u>Expenses</u>			
Bateman	<u>297,417</u>	<u>-</u>	<u>297,417</u>
Total expenses	<u>297,417</u>	<u>-</u>	<u>297,417</u>
Transfers	<u>-</u>	<u>(246,398)</u>	<u>(246,398)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ 31,717</u>	<u>\$ 31,717</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 26,803	\$ 26,803	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	4,364	4,364	-
Catahoula Council on Aging	2,337	2,337	-
Concordia Council on Aging	2,887	2,887	-
Grant Council on Aging	2,477	2,477	-
Lasalle Council on Aging	2,285	2,285	-
Rapides Council on Aging	9,277	9,277	-
Winn Council on Aging	3,176	3,176	-
Total expenses	<u>26,803</u>	<u>26,803</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 200,636</u>	<u>\$ 200,636</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	33,060	33,060	-
Catahoula Council on Aging	15,167	15,167	-
Concordia Council on Aging	22,768	22,768	-
Grant Council on Aging	18,539	18,539	-
Lasalle Council on Aging	17,114	17,114	-
Rapides Council on Aging	70,130	70,130	-
Winn Council on Aging	<u>23,858</u>	<u>23,858</u>	<u>-</u>
 Total expenses	<u>200,636</u>	<u>200,636</u>	<u>-</u>
 Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Sub-Recipient Audits

For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 9,885	\$ 9,885	\$ -
Sub-Recipient Audit Assessments	<u>20,508</u>	<u>20,063</u>	<u>(445)</u>
Total Revenues	<u>30,393</u>	<u>29,948</u>	<u>(445)</u>
<u>Expenses</u>			
Operating services	29,531	29,663	(132)
Operating supplies	437	285	152
Operating supplies	<u>425</u>	<u>-</u>	<u>425</u>
Total expenses	<u>30,393</u>	<u>29,948</u>	<u>445</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Supplemental Senior Center For the year ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ -</u>	<u>\$ 2,957</u>	<u>\$ 2,957</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	-	2,957	(2,957)
Winn Council on Aging	-	-	-
	<u>-</u>	<u>2,957</u>	<u>(2,957)</u>
Total expenses	<u>-</u>	<u>2,957</u>	<u>(2,957)</u>
Change in Net Assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Changes in Property and Equipment For the year ended June 30, 2008

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 39,762	\$ -	\$ -	\$ 39,762
Office Building	169,985	-	-	169,985
Total	209,747	-	-	209,747
Accumulated Depreciation	(47,073)	(9,339)	-	(56,412)
Property and Equipment, net	<u>\$ 162,674</u>	<u>\$ (9,339)</u>	<u>\$ -</u>	<u>\$ 153,335</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2008

<u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Year Ended</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/08	\$ 84,833	\$ 84,833	\$ 84,833
Title IIIB - Support Services	93.044	6/30/08	368,601	368,601	368,601
* Subtotal - CFDA 93.044			453,434	453,434	453,434
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/08	125,216	125,216	125,216
C-1 Congregate Meals	93.045	6/30/08	329,636	329,636	329,636
C-2 In-Home Delivered Meals	93.045	6/30/08	251,426	251,426	251,426
* Subtotal - CFDA 93.045			706,278	706,278	706,278
Title IIID - In-Home Services	93.043	6/30/08	26,803	26,803	26,803
Title IIIE - Caregiver	93.052	6/30/08	150,477	150,477	150,477
Nutritional Services Incentive Program	93.053	6/30/08	340,800	278,115	246,398
Total			\$ 1,677,792	\$ 1,615,107	\$ 1,583,390

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs